

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF WEST VIRGINIA

In re:

MICHAEL WESLEY DEMENT and
KELLI LYNN DEMENT,

Case No. 3:15-bk-30068

Debtors.

Chapter 13

OBJECTION OF THE INTERNAL REVENUE SERVICE TO CONFIRMATION

The Internal Revenue Service objects to confirmation of the Debtors' Chapter 13 Plan (Doc. 7) for the following reasons:

1. The Debtors have not filed the following federal tax returns:
 - a. Income Tax Return, Form 1040, for 2014;¹
 - b. Employer's Quarterly Federal Tax Return, Form 941, for the following periods:

2013	4 th quarter
2014	All quarters
2015	1 st quarter
 - c. Unemployment Tax Return, Form 940, for 2013 and 2014.
2. The proposed Plan fails to provide for the Service's secured claim of \$80,303.83, thus violating Section 1325(a)(5) because it fails to provide that the Service shall: (a)

¹ As of the date of this Objection, this return is not due. However, since objections to confirmation are due on or before March 26, 2015, the Service submits this Objection to preserve its right to object in the event the return is not timely filed or is filed with a balance due.

retain the lien securing its claim; or (b) receive equal monthly payments having a value, as of the effective date of the Plan, of not less than the allowed amount of the its secured claim. In addition, the Debtors have not surrendered to the Service any property securing the claim, nor has the Service accepted the proposed treatment of its claim.

3. The Plan fails to provide for the Service's estimated priority claim of \$150,639.23, as required by Sections 1322(a)(2)and 1325(a)(1).

INTERNAL REVENUE SERVICE,

By counsel,

**R. BOOTH GOODWIN II
United States Attorney
/s/ GARY L. CALL
Assistant United States Attorney
WV State Bar No. 589
P.O. Box 1713
Charleston, West Virginia 25326
Tel: 304/345-2200
Fax: 304/347-5440
E-mail: gary.call@usdoj.gov**

Dated: March 23, 2015

CERTIFICATE OF SERVICE

I certify that today I filed the **OBJECTION OF THE INTERNAL REVENUE SERVICE TO CONFIRMATION** by using the CM/ECF system which will send notification of such filing to CM/ECF participants Scott G. Stapleton, II, Helen M. Morris and the U.S. Trustee, and by First Class Mail on:

MICHAEL & KELLI DEMENT
1043 TOWNSHIP RD 161
SOUTH POINT, OH 45680

Dated: March 23, 2015

/s/ GARY L. CALL
Assistant United States Attorney

EXHIBIT

1

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF WEST VIRGINIA		PROOF OF CLAIM
Name of Debtor: MICHAEL WESLEY & KELLI LYNN DEMENT	Case Number: 3:15-BK-30068	
NOTE: Do not use this form to make a claim for an administrative expense that arises after the bankruptcy filing. You may file a request for payment of an administrative expense according to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		COURT USE ONLY
Name and address where notices should be sent: Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346		<input type="checkbox"/> Check this box if this claim amends a previously filed claim. Court Claim Number: _____ (If known)
Telephone number: 1-800-973-0424	email:	Creditor Number: 2406484 <input type="checkbox"/> Filed on: _____
Name and address where payment should be sent (if different from above): Internal Revenue Service P.O. Box 7317 Philadelphia, PA 19101-7317		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.
Telephone Number: 1-800-973-0424	email:	
1. Amount of Claim as of Date Case Filed: \$ 359,061.17		
If all or part of the claim is secured, complete item 4.		
If all or part of the claim is entitled to priority, complete item 5.		
<input checked="" type="checkbox"/> Check this box if the claim includes interest or other charges in addition to the principal amount of claim. Attach a statement that itemizes interest or charges.		
2. Basis for Claim: Taxes (See instruction #2)		
3. Last four digits of any number by which creditor identifies debtor: See Attachment	3a. Debtor may have scheduled account as: (See instruction #3a)	3b. Uniform Claim Identifier (optional): (See instruction #3b)
4. Secured Claim (See instruction #4) Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information.		Amount of arrearage and other charges, as of the time case filed, included in secured claim, if any: \$ 80,303.83
Nature of property or right of setoff: <input checked="" type="checkbox"/> Real Estate <input checked="" type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other Describe: *All of debtor(s) right, title and interest to property - 26 U.S.C. §6321		Basis for perfection: _____ See Attachment
Value of Property: \$ _____		Amount of Secured Claim: \$ 80,303.83
Annual Interest Rate 3 % <input type="checkbox"/> fixed or <input checked="" type="checkbox"/> variable (when case was filed)		Amount Unsecured: \$ 128,118.11
5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount.		
<input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).		<input type="checkbox"/> Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier - 11U.S.C. §507 (a)(4).
		<input type="checkbox"/> Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5).
		Amount entitled to priority: \$ 150,639.23
<input type="checkbox"/> Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).		<input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).
		<input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(__).
<i>*Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>		
6. Credits. The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #6)		

7. Documents: Attach are **redacted** copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and **redacted** copies of documents providing evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. (See instruction #7, and the definition of "**redacted**".)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

8. Signature: (See instruction #8)

Check the appropriate box.

I am the creditor. I am the creditor's authorized agent. I am the trustee, or the debtor, or their authorized agent. I am a guarantor, surety, indorsor, or other codebtor.
 (See Bankruptcy Rule 3005.)
 (See Bankruptcy Rule 3004.)

I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief.

Print name: L LORELLO
 Title: Bankruptcy Specialist
 Company: Internal Revenue Service

/s/ L LORELLO
 (Signature)

03/20/2015
 (Date)

Address and telephone number (if different from notice address above):

Internal Revenue Service
 400 N 8th Street, Box 76
 M/S ROOM 898
 Richmond, VA 23219

Telephone number: (804) 916-8064

Email:

Proof of Claim for Internal Revenue Taxes

Document Page 7 of 15

Form 10
Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: MICHAEL WESLEY & KELLI LYNN DEMENT
 1043 TOWNSHIP RD 161
 SOUTH POINT, OH 45680

Case Number
 3:15-BK-30068

Type of Bankruptcy Case
 CHAPTER 13

Date of Petition
 02/20/2015

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

INTEREST PAYABLE ON SECURED CLAIM(S) PER IRC 6621 & 6622.

Secured Claims (Notices of Federal tax lien filed under internal revenue laws before petition date)

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Penalty to Petition Date	Interest to Petition Date	Notice of Tax Lien Filed: Date	Office Location
XX-XXX1709	FUTA	12/31/2003	12/26/2005	\$1,619.44	\$524.58	\$1,172.13	10/22/2012	LAWRENCE COUNTY
XX-XXX1709	WT-FICA	12/31/2005	05/22/2006	\$953.99	\$1,549.52	\$2,480.62	10/13/2006	LAWRENCE COUNTY
XX-XXX1709	FUTA	12/31/2005	03/20/2006	\$109.03	\$46.01	\$57.03	10/13/2006	LAWRENCE COUNTY
XX-XXX1709	WT-FICA	06/30/2008	09/22/2008	\$7,292.60	\$3,522.12	\$1,932.58	10/27/2008	LAWRENCE COUNTY
XX-XXX1709	WT-FICA	12/31/2008	04/06/2009	\$9,358.75	\$9,027.12	\$4,487.64	05/13/2009	LAWRENCE COUNTY
XX-XXX1709	WT-FICA	09/30/2009	05/02/2011	\$1,140.35	\$0.00	\$219.30	05/27/2011	LAWRENCE COUNTY
XX-XXX1709	WT-FICA	12/31/2009	03/22/2010	\$2,160.48	\$0.00	\$389.64	01/18/2011	LAWRENCE COUNTY
XXX-XX-7373	INCOME	12/31/2009	12/26/2011	\$12,015.00	\$8,803.00	\$2,914.22	10/30/2012	LAWRENCE COUNTY
XX-XXX1709	WT-FICA	06/30/2010	05/02/2011	\$2,728.45	\$0.00	\$428.78	05/27/2011	LAWRENCE COUNTY
XXX-XX-7373	INCOME	12/31/2011	05/28/2012	\$4,003.00	\$1,011.14	\$357.31	10/30/2012	LAWRENCE COUNTY
				\$41,381.09	\$24,483.49	\$14,439.25		

Total Amount of Secured Claims: \$80,303.83

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX1709	WT-FICA	03/31/2008	08/24/2009	\$1,105.36	\$312.97
XX-XXX1709	WT-FICA	09/30/2008	08/24/2009	\$4,507.13	\$1,118.43
XX-XXX1709	WT-FICA	12/31/2008	04/06/2009	\$10,110.96	\$0.00
XX-XXX1709	WT-FICA	03/31/2009	06/27/2011	\$26,201.94	\$5,674.87
XX-XXX1709	WT-FICA	06/30/2009	04/25/2011	\$19,284.54	\$3,941.34
XX-XXX1709	WT-FICA	12/31/2011	03/26/2012	\$3,585.70	\$344.16
XX-XXX1709	WT-FICA	03/31/2012	01/07/2013	\$5,953.72	\$523.46
XX-XXX1709	WT-FICA	06/30/2012	01/14/2013	\$7,345.41	\$585.80
XX-XXX1709	WT-FICA	09/30/2012	02/04/2013	\$7,082.92	\$507.42
XX-XXX1709	WT-FICA	12/31/2012	03/25/2013	\$6,906.46	\$439.12
XX-XXX1709	FUTA	12/31/2012	1 EXAM	\$500.00	\$0.00
XXX-XX-7373	INCOME	12/31/2012	12/22/2014	\$7,162.00	\$409.19
XX-XXX1709	WT-FICA	06/30/2013	09/30/2013	\$2,759.06	\$132.09
XX-XXX1709	WT-FICA	12/31/2013	2 NOT FILED	\$2,759.06	\$0.00

1 UNASSESSED TAX LIABILITY ESTIMATED BY EXAMINATION

2 THE ABOVE LIABILITY HAS BEEN LISTED AS A POTENTIAL LIABILITY FOR THE DEBTOR BECAUSE THE RETURN HAS NOT BEEN FILED. AS SOON AS THE DEBTOR FILES THE RETURN WITH THE IRS AS REQUIRED BY LAW THIS CLAIM WILL BE ADJUSTED TO REFLECT THE ASSESSED LIABILITY.

Proof of Claim for Internal Revenue Taxes

Document Page 8 of 15

Form 10
Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: MICHAEL WESLEY & KELLI LYNN DEMENT
 1043 TOWNSHIP RD 161
 SOUTH POINT, OH 45680

Case Number
3:15-BK-30068

Type of Bankruptcy Case
CHAPTER 13

Date of Petition
02/20/2015

Unsecured Priority Claims (Continued from Page 1)

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX1709	FUTA	12/31/2013	3 Unassessed-No Return	\$618.64	\$19.89
XX-XXX1709	WT-FICA	03/31/2014	2 NOT FILED	\$2,759.06	\$0.00
XX-XXX1709	WT-FICA	06/30/2014	2 NOT FILED	\$2,759.06	\$0.00
XX-XXX1709	WT-FICA	09/30/2014	2 NOT FILED	\$2,759.06	\$0.00
XX-XXX1709	WT-FICA	12/31/2014	2 NOT FILED	\$2,759.06	\$0.00
XX-XXX1709	FUTA	12/31/2014	3 Unassessed-No Return	\$618.64	\$1.02
XXX-XX-7373	INCOME	12/31/2014	3 Unassessed-No Return	\$16,247.88	\$0.00
XX-XXX1709	WT-FICA	03/31/2015	2 NOT FILED	\$2,759.06	\$0.00
XX-XXX1709	FUTA	12/31/2015	4 Unassessed Liability	\$84.75	\$0.00
				<hr/> \$136,629.47	\$14,009.76

Total Amount of Unsecured Priority Claims: **\$150,639.23**

Unsecured General Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX1709	FUTA	12/31/2007	03/10/2008	\$24.09	\$7.35
XX-XXX1709	WT-FICA	03/31/2008	08/24/2009	\$685.37	\$194.08
XX-XXX1709	WT-FICA	09/30/2008	08/24/2009	\$2,967.12	\$736.27
XX-XXX1709	FUTA	12/31/2008	05/11/2009	\$761.93	\$175.63
XX-XXX1709	WT-FICA	03/31/2009	06/27/2011	\$12,721.94	\$2,755.36
XX-XXX1709	WT-FICA	06/30/2009	04/25/2011	\$8,715.54	\$1,781.28
XX-XXX1709	WT-FICA	09/30/2009	05/02/2011	\$701.37	\$134.84
XX-XXX1709	WT-FICA	12/31/2009	03/22/2010	\$1,400.48	\$252.54
XX-XXX1709	FUTA	12/31/2009	05/24/2010	\$1,398.38	\$252.17
XX-XXX1709	FUTA	12/31/2009	03/05/2012	\$9,439.06	\$1,702.18
XX-XXX1709	WT-FICA	06/30/2010	05/02/2011	\$1,421.46	\$223.40
XX-XXX1709	FUTA	12/31/2011	04/23/2012	\$33.14	\$3.19
				<hr/> \$40,269.88	\$8,218.29

Penalty to date of petition on unsecured priority claims (including interest thereon) \$16,678.56

Penalty to date of petition on unsecured general claims (including interest thereon) \$62,951.38

Total Amount of Unsecured General Claims: **\$128,118.11**

2 THE ABOVE LIABILITY HAS BEEN LISTED AS A POTENTIAL LIABILITY FOR THE DEBTOR BECAUSE THE RETURN HAS NOT BEEN FILED. AS SOON AS THE DEBTOR FILES THE RETURN WITH THE IRS AS REQUIRED BY LAW THIS CLAIM WILL BE ADJUSTED TO REFLECT THE ASSESSED LIABILITY.

3 UNASSESSED TAX LIABILITY(IES) HAVE BEEN LISTED ON THIS CLAIM BECAUSE OUR RECORDS SHOW NO RETURN(S) FILED. WHEN THE DEBTOR(S) FILES THE RETURN OR PROVIDES OTHER INFORMATION AS REQUIRED BY LAW THE CLAIM WILL BE AMENDED

4 THE ABOVE LIABILITY HAS BEEN LISTED AS A POTENTIAL LIABILITY FOR THE DEBTOR DUE TO DEBTOR'S FAILURE TO MAKE REQUIRED TAX DEPOSITS. AS SOON THE DEBTOR FILES THE RETURN WITH THE IRS AS REQUIRED BY LAW THIS CLAIM WILL BE ADJUSTED AS NECESSARY.

1872

COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT BANKRUPTCY DOCKET: 3:15-BK-30068	Lien Recorded : 10/30/2012 - 11:17AM Recording Number: 2012-00006496 UCC Number : Liber : 697 Page : 719-720
Area: SMALL BUSINESS/SELF EMPLOYED #2 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 901581512

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer:

MICHAEL W & KELLI L DEMENT

Residence:

1043 TOWNSHIP ROAD 161
SOUTH POINT, OH 45680-7457

With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
1040	12/31/2009	XXX-XX-7373	04/15/2010	05/15/2020	
1040	12/31/2009	XXX-XX-7373	11/15/2010	12/15/2020	
1040	12/31/2009	XXX-XX-7373	12/26/2011	01/25/2022	\$24,138.98
1040	12/31/2011	XXX-XX-7373	05/28/2012	06/27/2022	\$4,057.16

Filed at: COUNTY RECORDER LAWRENCE COUNTY IRONTON, OH 45368	Total	\$28,196.14
---	-------	-------------

This notice was prepared and executed at DETROIT, MI
on this, the 23rd day of October, 2012.

Authorizing Official: JUSTIN K COSTELLO	Title: REVENUE OFFICER	22-07-2629
--	---------------------------	------------

1872

COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT BANKRUPTCY DOCKET: 3:15-BK-30068	Lien Recorded : 05/27/2011 - 10:09AM Recording Number: 2011-00003066 UCC Number : Liber : 632 Page : 386
Area: SMALL BUSINESS/SELF EMPLOYED #2 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 787275711

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer:

MIKE DEMENT
DEMENTS DRYWALL

Residence:

1043 TOWNSHIP ROAD 161
SOUTH POINT, OH 45680-7457

With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
941	06/30/2009	XX-XXX1709	04/25/2011	05/25/2021	\$42,413.32
941	09/30/2009	XX-XXX1709	05/02/2011	06/01/2021	\$2,564.81
941	06/30/2010	XX-XXX1709	05/02/2011	06/01/2021	\$5,433.76

Filed at: COUNTY RECORDER LAWRENCE COUNTY IRONTON, OH 45368	Total	\$50,411.89
---	-------	-------------

This notice was prepared and executed at DETROIT, MI
on this, the 19th day of May, 2011.

Authorizing Official: JONATHAN MORRIS	Title: REVENUE OFFICER	22-07-2648
--	---------------------------	------------

1872

COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT BANKRUPTCY DOCKET: 3:15-BK-30068	Lien Recorded : 10/22/2012 - 11:12AM Recording Number: 2012-00006267 UCC Number : Liber : 696 Page : 480
Area: SMALL BUSINESS/SELF EMPLOYED #2 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 899895612

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer:

MIKE DEMENT
DEMENTS DRYWALL

Residence:

1043 TOWNSHIP ROAD 161
SOUTH POINT, OH 45680-7457

With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
940	12/31/2003	XX-XXX1709	03/22/2004	04/21/2014	
940	12/31/2003	XX-XXX1709	12/26/2005	01/25/2016	\$2,078.53
941	03/31/2009	XX-XXX1709	06/27/2011	07/27/2021	\$62,752.81
941	12/31/2011	XX-XXX1709	03/26/2012	04/25/2022	\$4,428.51

Filed at: COUNTY RECORDER LAWRENCE COUNTY IRONTON, OH 45368	Total	\$69,259.85
---	-------	-------------

This notice was prepared and executed at DETROIT, MI
on this, the 16th day of October, 2012.

Authorizing Official: JUSTIN K COSTELLO	Title: REVENUE OFFICER	22-07-2629
--	---------------------------	------------

1872

COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT BANKRUPTCY DOCKET: 3:15-BK-30068	Lien Recorded : 01/18/2011 - 12:49PM Recording Number: UCC Number : Liber : 617 Page : 59
Area: SMALL BUSINESS/SELF EMPLOYED #2 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 741001011

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer:

MIKE DEMENT
DEMENTS DRYWALL

Residence:

1043 TOWNSHIP ROAD 161
SOUTH POINT, OH 45680-7457

With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
941	03/31/2008	XX-XXX1709	08/24/2009	09/23/2019	\$2,701.38
941	09/30/2008	XX-XXX1709	08/24/2009	09/23/2019	\$11,905.43
941	12/31/2009	XX-XXX1709	03/22/2010	04/21/2020	\$4,328.32
940	12/31/2009	XX-XXX1709	05/24/2010	06/23/2020	\$1,485.72

Filed at: COUNTY RECORDER LAWRENCE COUNTY IRONTON, OH 45368	Total	\$20,420.85
---	-------	-------------

This notice was prepared and executed at DETROIT, MI
on this, the 10th day of January, 2011.

Authorizing Official: JONATHAN MORRIS	Title: REVENUE OFFICER	22-07-2648
--	---------------------------	------------

1872

COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT BANKRUPTCY DOCKET: 3:15-BK-30068	Lien Recorded : 05/13/2009 - 00:00AM Recording Number: 200900002916 UCC Number : Liber : 542 Page : 792
Area: SMALL BUSINESS/SELF EMPLOYED #2 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 543097409

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer:

MIKE DEMENT

Residence:

1043 TWP RD 161
S POINT, OH 45680-0000

With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
941	12/31/2008	XX-XXX1709	04/06/2009	05/06/2019	\$21,879.72

Filed at: COUNTY RECORDER LAWRENCE COUNTY IRONTON, OH 45368	Total	\$21,879.72
---	-------	-------------

This notice was prepared and executed at DETROIT, MI
on this, the 04th day of May, 2009.

Authorizing Official: JONATHAN MORRIS	Title: REVENUE OFFICER	22-07-2648
--	---------------------------	------------

1872

COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT BANKRUPTCY DOCKET: 3:15-BK-30068	Lien Recorded : 10/13/2006 - 10:51AM Recording Number: 2006-00005881 UCC Number : Liber : 427 Page : 193
Area: SMALL BUSINESS/SELF EMPLOYED #2 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 320108906

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer:

MIKE DEMENT

Residence:

1043 TWP RD 161
S POINT, OH 45680-0000

With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
941	12/31/2005	XX-XXX1709	05/22/2006	06/21/2016	\$5,046.27
940	12/31/2005	XX-XXX1709	03/20/2006	04/19/2016	\$111.13

Filed at: COUNTY RECORDER LAWRENCE COUNTY IRONTON, OH 45368	Total	\$5,157.40
---	-------	------------

This notice was prepared and executed at DETROIT, MI
on this, the 02nd day of October, 2006.

Authorizing Official: LAURA WALKER	Title: REVENUE OFFICER	22-07-3173
---------------------------------------	---------------------------	------------

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT BANKRUPTCY DOCKET: 3:15-BK-30068	Lien Recorded : 10/27/2008 - 09:15AM Recording Number: UCC Number : Liber : 522 Page : 743
Area: SMALL BUSINESS/SELF EMPLOYED #2 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 482402108

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer:

MIKE DEMENT

Residence:

1043 TWP RD 161
S POINT, OH 45680-0000

With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
941	06/30/2008	XX-XXX1709	09/22/2008	10/22/2018	\$8,147.78

Filed at: COUNTY RECORDER LAWRENCE COUNTY IRONTON, OH 45368	Total	\$8,147.78
---	-------	------------

This notice was prepared and executed at DETROIT, MI
on this, the 15th day of October, 2008.

Authorizing Official: JONATHAN MORRIS	Title: REVENUE OFFICER	22-07-2648
--	---------------------------	------------